IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE SIXTEENTH DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

And
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 20794 of 2004

Between:

M/s. Aravind Agencies, Kamareddy, Nizamabad District,
rep by its Proprietrix, Ms K. Rama Devi.

..... PETITIONER

AND

1 The Addl. Commissioner of Commercial Taxes (Legal)(FAC) Office of the Commissioner, Station Road, Nampally, Hyderabad.
2 The Commercial Tax Officer, Kamareddy, Nizamabad District.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate Writ, Order or direction, preferably one in the nature of a Writ of Mandamus, declaring the action of the 1st respondent in rejecting the stay application for the assessment year 2001-01(APGST) in his proceedings CCT's Ref .L.III(1)/1065/2004, Dt. 13-9-2004 (served on the petitioner on 2-11-2004) pending appeal before the Appellate Dy. Commissioner (CT), Secunderabad Division, as illegal, arbitrary and unconstitutional besides being against the principles of natural

justice.

Counsel for the Petitioner: MR.BANGINATI NARENDER

Counsel for the Respondent Nos.1 & 2: GP FOR COMMERCIAL TAXES

The Court, at the stage of admission, made the following:

ORAL ORDER: (Per: The Hon'ble Mr. Justice Bilal Nazki)

Heard learned Counsel for the parties. With their consent, the writ petition is disposed of at this stage.

The controversy is that pending appeal, application for stay was dismissed by the competent authority. We have gone through the record and heard learned Counsel for the parties. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that half of the disputed tax liability shall be paid by the petitioner within a period of eight weeks. Any amount already paid shall be deducted from the amount to be deposited. For eight weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within eight weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

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BILAL NAZKI, J

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S. ANANDA REDDY, J

Dt. 16-11-2004

Pvks/*

Nb: Furnish operative portion by wire at party's cost.

B/o pvks/*

To

1 The Addl. Commissioner of Commercial Taxes (Legal)(FAC) Office of the Commissioner, Station Road, Nampally, Hyderabad.
2 The Commercial Tax Officer, Kamareddy, Nizamabad District.

3.2CCs to the Government Pleader for Commercial Taxes, A.P. High Court Buildings, Hyderabad (OUT).

4.2CD copies

*Form-NIC-OGS/WP{**RLD**}*